

Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
(admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
Telephone: (310) 277-6910  
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)  
Paula S. Beran, Esq. (VA Bar No. 34679)  
TAVENNER & BERAN, PLC  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
Telephone: (804) 783-8300  
Telecopy: (804) 783-0178

*Counsel for the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S ELEVENTH OMNIBUS OBJECTION TO  
CLAIMS: RECLASSIFY TO GENERAL UNSECURED CLAIMS, REDUCE TO  
STATUTORY CAP, OR DISALLOW, AS APPLICABLE  
(SPECIAL CASH RETENTION PROGRAM)**

**PLEASE TAKE NOTICE** that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the *Liquidating Trust's Eleventh Omnibus Objection to Claims: Reclassify to General Unsecured Claims, Reduce to Statutory Cap, or Disallow, as Applicable (Special Cash Retention Program)* (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reclassify certain claims, reduce certain claims and disallow certain claims.

**PLEASE TAKE FURTHER NOTICE THAT** on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and

requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
-----	-------------------------	-------------------------	--------------------------------

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

**YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.**

**MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.**

**Critical Information for Claimants**  
**Choosing to File a Response to the Objection**

**Who Needs to File a Response:** If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

**Response Deadline:** The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the "Response Deadline")**.

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
(admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
Telephone: (310) 277-6910  
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)  
Paula S. Beran, Esq. (VA Bar No. 34679)  
TAVENNER & BERAN, PLC  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
Telephone: (804) 783-8300  
Telecopy: (804) 783-0178

The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court  
701 East Broad Street – Courtroom 5000  
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and  
Information Regarding the Hearing on the Objection**

**Contents.** To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts

that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

**Additional Information.** To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

**Failure to File Your Timely Response.** If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

**Each Objection Is a Contested Matter.** Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

**Additional Information**

**Requests for Information.** You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of [www.kccllc.net/circuitcity](http://www.kccllc.net/circuitcity).

**Reservation of Rights.** Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 27, 2011

*/s/ Paula S. Beran*

---

Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
TAVENNER & BERAN, P.L.C.  
20 North Eighth Street, 2nd Floor  
Richmond, Virginia 23219  
Telephone: 804-783-8300  
Facsimile: 804-783-0178  
Email: [ltavenner@tb-lawfirm.com](mailto:ltavenner@tb-lawfirm.com)  
[pberan@tb-lawfirm.com](mailto:pberan@tb-lawfirm.com)

-and-

Jeffrey N. Pomerantz (admitted *pro hac vice*)  
Andrew W. Caine (admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Blvd.  
11th Floor  
Los Angeles, California 90067-4100  
Telephone: 805-123-4567  
Facsimile: 310/201-0760  
E-mail: [jpomerantz@pszjlaw.com](mailto:jpomerantz@pszjlaw.com)  
[acaine@pszjlaw.com](mailto:acaine@pszjlaw.com)

*Counsel for the Circuit City Stores, Inc.  
Liquidating Trust*

---

Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
(admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
Telephone: (310) 277-6910  
Telecopy: (310) 201-0760

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

Lynn L. Tavenner, Esq. (VA Bar No. 30083)  
Paula S. Beran, Esq. (VA Bar No. 34679)  
TAVENNER & BERAN, PLC  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
Telephone: (804) 783-8300  
Telecopy: (804) 783-0178

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	Case No. 08-35653-KRH
	)	
CIRCUIT CITY STORES, INC. <sup>1</sup> , et al.,	)	Chapter 11
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	

---

**LIQUIDATING TRUST'S ELEVENTH OMNIBUS OBJECTION TO  
CLAIMS: RECLASSIFY TO GENERAL UNSECURED CLAIMS, REDUCE TO  
STATUTORY CAP, OR DISALLOW, AS APPLICABLE  
(SPECIAL CASH RETENTION PROGRAM)**

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES  
AND CLAIMS IN THE EXHIBITS ATTACHED HERETO.**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through  
Alfred H. Siegel, the duly appointed trustee of the Liquidating Trust, pursuant to the *Second  
Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and  
Debtors in Possession and its Official Committee of Creditors Holding General Unsecured*

---

<sup>1</sup> The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

*Claims* (the “Plan”) in the above-captioned cases, hereby files this *Liquidating Trust’s Eleventh Omnibus Objection to Claims: Reclassify to General Unsecured Claims, Reduce to Statutory Cap, or Disallow, as Applicable (Special Cash Retention Program)* (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for entry of an order in the form attached hereto as **Exhibit A**, granting the relief sought by this Objection, and in support thereof states as follows:

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

### **SUMMARY OF RELIEF REQUESTED**

2. Each of the claims (the “CRP Claims”) listed on **Exhibit B** attached hereto, asserts the right to payment under the Cash Retention Program (defined below) on a priority basis pursuant to section 507(a)(4) of the Bankruptcy Code.

3. Based on a review of the CRP Claims and of the Debtors’ books and records, as set forth below, none of the CRP Claims listed on **Exhibit C**, attached hereto, (the “Pre-Priority Period CRP Claims”) are entitled to payment on a priority basis under section

507(a)(4) of the Bankruptcy Code and each Pre-Priority Period CRP Claim should be reclassified as a general unsecured claim.

4. Each Pre-Priority Period CRP Claim is based on a right to payment that was “earned,” within the meaning of section 507(a)(4), more than 180 days before the Petition Date (the “Priority Period”), which is May 13, 2008 to November 10, 2008. Accordingly, the Liquidating Trust requests that each Pre-Priority Period CRP Claims be reclassified to a general unsecured claim.

5. Based on a review of the CRP Claims and of the Debtors’ books and records, as set forth below, the CRP Claims listed on **Exhibit D**, attached hereto, (the “Reduced CRP Claims”) should be allowed on a priority basis under section 507(a)(4) of the Bankruptcy Code, but in a reduced amount. While each Reduced CRP Claim was “earned” within the Priority Period, each holder of a Reduced CRP Claim has already received post-petition payment of pre-petition wages. Unless the Reduced CRP Claims are reduced to account for these wage payments, the holders of the Reduced CRP Claims will receive a priority payment that exceeds the statutory cap set forth in section 507(a)(4) of the Bankruptcy Code. The remaining portion of the Reduced CRP Claims should be reclassified as general unsecured claims.

6. Based on a review of the CRP Claims and of the Debtors’ books and records, as set forth below, the CRP Claims listed on **Exhibit E**, attached hereto (the “Expunged CRP Claims”) should be disallowed in their entirety. As set forth more fully below, Circuit City Stores, Inc. (“Circuit City”) was not obligated to make a payment pursuant to the Cash Retention Program (defined below) unless the CRP Participants (defined below) were employed by Circuit

City on the applicable vesting day or when a “change in control” occurred. The holders of the Expunged CRP Claims were not employed on these dates. Therefore, they are not entitled to any payment pursuant to the Cash Retention Program (defined below) and the Expunged CRP Claims should be disallowed, in their entirety.

7. The Liquidating Trust is continuing its review of claims and of its books and records and reserves the right to further object to the CRP Claims.

### **BACKGROUND**

8. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”) filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

9. On the Petition Date, the Court entered the *Order Pursuant to Bankruptcy Code Section 105(a), 363, 507(a), 541, 1107(a) and 1108 and Bankruptcy Rules 6003 Authorizing Debtors to Pay Prepetition Wages, Compensation, and Employee Benefits* (the “Wage Order”) [Docket No. 6]. Pursuant to the Wage Order, the Debtors paid to the holders of the Reduced CRP Claims pre-petition wages that were earned within 180 days of the Petition Date.

10. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

11. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

12. On December 10, 2008, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof* (Docket No. 890) (the “Claims Bar Date Order”).

13. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009. The deadline for governmental units to file claims that arose before November 10, 2008 was 5:00 p.m. (Pacific) on May 11, 2009. Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

14. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

15. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an

agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors’ remaining stores had been completed.

16. On April 1, 2009, this Court entered an *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections* (Docket No. 2881) (the “Omnibus Objection Procedures Order”).

17. On August 9, 2010, the Debtors and the Creditors’ Committee filed the Plan, which provides for the liquidation of the Debtors’ assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

18. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

19. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidating Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets and distribute the proceeds to creditors, including objections to claims. Under the Plan, objections to priority claims must be filed within 120 days of the Effective Date.

**B. The Cash Retention Program**

20. More than 180 days prior to the Petition Date, the Debtors implemented a special cash retention award program (the “Cash Retention Program”), pursuant to which certain employees (the “CRP Participants”) were awarded cash that was payable over two to three years,

beginning in 2009, subject to the terms of the Cash Retention Program. Sample letters setting forth the terms of the Cash Retention Program (the “CRP Sample Letters”) are attached hereto as **Exhibit F**. Pursuant to the Cash Retention Program, a cash amount was awarded (the “Cash Award”) to the CRP Participant on a certain date (the “Award Date”). A percentage of the Cash Award was payable on certain dates (the “Vesting Dates”) that were staggered one to three years after the Award Date. *See* CRP Sample Letters, **Exh. F**.

21. To become a CRP Participant, each eligible employee was required to sign and return the letter setting out the terms of the applicable Cash Retention Program, with such letter constituting a separate agreement between the CRP Participant and the Debtors (each, a “CRP Agreement”). *See* CRP Sample Letters, **Exh. F**. The holder of each Pre-Priority Period CRP Claim had to sign the CRP Agreement before February 1, 2008 in order for the CRP Agreement to be effective. This date is before the Priority Period.

22. In order to receive payment, the CRP Participant had to be employed on the applicable the Vesting Date or when a Change in Control (defined below) occurred. As stated in the CRP Sample Letters:

If prior to becoming fully vested in your Award, (i) your employment with [Circuit City] terminates for any reason other than your death or permanent disability, or (ii) your employment status with the Company changes to part-time, or (iii) you retire from the Company, then the unvested portion of your Award will be forfeited as of the date of your termination, change in status, or retirement, as the case may be.

CRP Sample Letters, **Exh. F**, p. 1

23. The CRP Sample Letters further provided that if the CRP Participant were employed by Circuit City when a “Change in Control” occurred, then the Cash Award would

become fully payable and the CRP Participant would not have to wait for the Vesting Dates. A “Change in Control” included the sale of all or substantially all of Circuit City’s assets. *See* CRP Sample Letter, **Exh. F**, ¶ 2. Circuit City had completed its going out of business sales and closed its remaining stores by March, 2009.

24. Each holder of a Reduced CRP Claim was employed by Circuit City through March, 2009. However, as set forth below, the holders of the Reduced CRP Claims have already received priority payments pursuant to the Wage Order.

25. None of the holders of the Expunged CRP Claims were employed on any of the Vesting Dates or when Circuit City had sold all or substantially all of its assets.

### **OBJECTION**

**A. The Pre-Priority Period CRP Claims Are Not Allowable as Priority Expense Claims Because They Arose Prior to the 180-Day Priority Period.**

26. Section 507(a)(4) which accords priority status to “wages, salaries, or commissions . . . *earned*” within 180 days before the filing date. (Emphasis added.) *See In re Cardinal Indus. Inc.*, 160 B.R. 83 (Bankr. S.D. Ohio 1993) (for purposes of priority under section 507(a), a bonus is “earned” when the right to the bonus is established, even though the bonus is not payable until a later date). *See also* 4 COLLIER ON BANKRUPTCY ¶507.06[5] (Alan N. Resnick & Henry J. Sommer eds., 16<sup>th</sup> ed.) (“The general rule is that wages, salaries and commissions are earned when the employee obtains a right to payment under the employment contract rather than at the time that payment is to be made.”). As Collier further states with respect to whether a bonus is “earned” within the 180 days prior to a petition date as required by section 507(a)(4) of the Bankruptcy Code, “If a bonus is awarded in December, but not payable

until the following March, the bonus was earned in December.” COLLIER ON BANKRUPTCY at 507.06[5].

27. In this case, the Cash Awards were awarded and the CRP Agreements were signed before the Priority Period. Therefore, the Cash Awards were earned, within the meaning of section 507(a)(4), before the Priority Period and are not entitled to priority.<sup>2</sup>

28. Cases construing when a claim arises bolster the point that the Pre-Priority Period CRP Claims arose before the Priority Period and are not entitled to priority payment. The definition of “claim” in section 101(5) of the Bankruptcy Code includes “a right to payment” that is “contingent.” 11 U.S.C. § 101(5)(A). *See Grady v. AH Robins Co.*, 839 F.2d 198, 202 (4th Cir. 1988), *cert. dismissed sub nom. Joynes v. AH Robins Co.*, 487 US 1260 (1988) (defining “contingent” as “conditioned upon the occurrence of some future event which is itself uncertain, or questionable.”). The Pre-Priority Period CRP Claims were contingent because the right to payment was conditioned upon the CRP Participant remaining employed with the Debtors through the vesting dates.

29. In the Fourth Circuit, a contingent claim arises when the event or conduct underlying the claim first occurs. *See A.H. Robins Co.*, 839 F.2d at 201-02; *In re U.S. Airways*, 2007 WL 3231573, \*3 (Bankr. E.D. Va. 2007) (“A debt ‘arises,’ for bankruptcy purposes, not when the effects are felt but when the act giving rise to the liability occurs.”).<sup>3</sup> *See also In re*

---

<sup>2</sup> In certain instances, a CRP Claim is based on a CRP Agreement that was signed after the February 1, 2008 deadline. As set forth below, the Liquidating Trust reserves the right to further object to all CRP Claims, including the aforementioned CRP Claims, on any ground, other than that the Claim is not entitled to priority. The Liquidating Trust expects to object to the aforementioned CRP Claims on the ground that the CRP Agreement was not signed in time to be effective and that, therefore, no amount is owing. However, this Objection is limited to objecting to the request for payment on a priority basis.

<sup>3</sup> In *A.H. Robins*, the court held that a contingent claim arose when the debtor’s birth control device had been implanted and before the plaintiff manifested any injury. *Id.*, 839 B.R. 198.

*Bentley Funding Group, LLC*, 2001 WL 34054525 (Bankr. E.D. Va. Feb. 2, 2001) (surety's right to indemnity existed as a contingent claim from the date the indemnity agreement was executed); *Thompson v. Board of Trustees of Fairfax Cty. Police Officers Retirement Sys. (In re Thompson)*, 182 B.R. 140, 153 (Bankr. E.D. Va. 1995), *aff'd*, 92 F.3d 1182 (4th Cir. 1996) (claim for retirement benefits arose when the employee first joined the program– not when the retirement payments became due in 25-years). As the *Thompson* Court explained, the “25-year requirement was merely a contingency [that] Thompson had to meet in order to have an immediate right to payment.” *Id.*

30. With respect to the CRP Claims, the Debtors incurred a contingent liability when the CRP Participant signed the CRP Agreement, which in the case of each Pre-Priority Period CRP Claim listed on **Exhibit C**, had to occur before the Priority Period in order to be effective. Therefore, each Pre-Priority Period CRP Claim arose before the Priority Period and is not entitled to priority under section 507(a).

**B. The Reduced CRP Claims Should Be Allowed Up to the Statutory Cap, Less Previous Priority Payments, With Any Remaining Portion Reclassified as a General Unsecured Claim**

31. The amount payable on a priority basis pursuant to section 507(a)(4) of the Bankruptcy Code is capped by the statute and this cap is changed every three years. In this case, the capped priority amount is \$10,950. *See* 11 U.S.C. § 104 (providing for adjustments in the section 507(a)(4) statutory cap every three years); 72 FR 7082 (priority cap under 11 U.S.C. § 507(a)(4) adjusted to \$10,950 for cases filed on or after April 1, 2007); 75 FR 8747 (priority cap under 11 U.S.C. § 507(a)(4) adjusted to \$11,725 for cases filed on or after April 1, 2010). These

cases were commenced on November 10, 2008. Therefore, the applicable statutory cap is \$10,950.

32. An individual may not receive more than the statutory cap on account of any claims that are allowed under section 507(a)(4). *See In re LandAmerica Financial Group*, 435 B.R. 343 (Bankr. E.D. VA 2010) (this court allowed section 507(a)(4) priority claim up to the statutory cap, less priority amounts previously received); *In re Share Bldg. Products, Inc.*, 2010 WL 2402882 (June 10, 2010 Bankr. E.D. WI) (individual's claims for wages and commissions were reduced so that aggregate claim did not exceed \$10,950; remaining claims in excess of this amount were reclassified as general unsecured basis). *See also* 4 COLLIER ON BANKRUPTCY ¶ 507.06 (Alan N. Resnick & Henry J. Sommer eds., 16<sup>th</sup> ed.) (“The maximum dollar limit on the priority is [\$10,950]<sup>4</sup> for each individual and corporation. Any excess claim for wages, salaries and commissions will be a general unsecured claim.”).

33. Pursuant to the Wage Order, the Debtors paid pre-petition wages to the holders of the Reduced CRP Claims. These wages accrued shortly before the Petition Date and, therefore, were entitled to priority pursuant to section 507(a)(4) of the Bankruptcy Code.

34. If the Reduced CRP Claims are allowed without any reduction for these earlier priority payments, then the holders of the Reduced CRP Claims will receive more than \$10,950 on account of their section 507(a)(4) claims. Therefore, these Reduced CRP Claims should be allowed up to the statutory cap, less any amounts paid in wages pursuant to the Wage

---

<sup>4</sup> As set forth herein, the statutory cap adjusts every three years.

Order, as set forth in **Exhibit D**, attached hereto. Any remaining claim should be allowed as a general unsecured claim.

**C. The Expunged CRP Claims Should Be Disallowed Because the Holders of the Expunged CRP Claims Were Not Employed by Circuit City On Any of the Applicable Dates**

35. The Liquidating Trustee has determined that Circuit City terminated the employment of the Expunged CRP Claims before any of the applicable Vesting Dates and before the Debtors had completed the sale of all or substantially all of their assets. Therefore, a necessary condition to Circuit City's obligation to make a payment pursuant to the Cash Retention Program was not met.

36. Accordingly, the Expunged CRP Claims should be disallowed in their entirety.

**RESERVATION OF RIGHTS**

37. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors' estates, including the CRP Claims. Accordingly, the CRP Claims may be the subject of additional subsequently filed objections. To that end, the Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

**NOTICE AND PROCEDURE**

38. Notice of this Objection has been provided to the holders of the CRP Claims (“CRP Claimants”) identified on **Exhibit B**, and to parties-in-interest in accordance with the Court’s *Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures* (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the CRP Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for the CRP Claimants is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the CRP Claimant’s proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the CRP Claimant’s behalf in the Debtors’ bankruptcy cases. The Liquidating Trust is serving the CRP Claimant with this Objection and the exhibit on which the CRP Claimant’s claim is listed.

39. To the extent any CRP Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on April 7, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference with respect to any such responding claimant at **2:00 P.M. (Eastern) on April 14, 2011** and thereafter

schedule the matter for a future hearing as to the merits of such claim. However, to the extent any CRP Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, reclassifying the Pre-Priority Period CRP Claims as general unsecured claims as set forth in **Exhibit C**, attached hereto, and allowing the Reduced CRP Claims on a priority basis in the reduce amount set forth in **Exhibit D**, attached hereto, and reclassifying as a general unsecured any remaining balance.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

40. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

41. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

42. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia  
February 27, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran  
Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP  
Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP  
Robert J. Feinstein, Esq.  
780 Third Avenue, 36<sup>th</sup> Floor  
New York, New York 10017  
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
(admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
Telephone: (310) 277-6910  
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)  
Paula S. Beran, Esq. (VA Bar No. 34679)  
TAVENNER & BERAN, PLC  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
Telephone: (804) 783-8300  
Telecopy: (804) 783-0178

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	Case No. 08-35653-KRH
	)	
CIRCUIT CITY STORES, INC. <sup>1</sup> , et al.,	)	Chapter 11
	)	
Debtors.	)	(Jointly Administered)
	)	

---

**ORDER SUSTAINING LIQUIDATING TRUST'S ELEVENTH  
OMNIBUS OBJECTION TO CLAIMS: RECLASSIFY TO GENERAL  
UNSECURED CLAIMS, REDUCE TO STATUTORY CAP, OR  
DISALLOW, AS APPLICABLE (SPECIAL CASH RETENTION PROGRAM)**

THIS MATTER having come before the Court on the *Liquidating Trust's*  
*Eleventh Omnibus Objection to Claims: Reclassify to General Unsecured Claims, Reduce to*  
*Statutory Cap, or Disallow, as Applicable (Special Cash Retention Program)* (the "Objection"),<sup>2</sup>  
which requested, among other things, that the claims specifically identified on Exhibit B attached  
to the Objection be reclassified, reduced or disallowed, as applicable, for those reasons set forth  
in the Objection; and it appearing that due and proper notice and service of the Objection as set

---

<sup>1</sup> The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the CRP Claimants being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Pre-Priority Period CRP Claims identified on Exhibit C as attached hereto and incorporated herein are reclassified as general unsecured claims for all purposes in these bankruptcy cases.
3. The Reduced CRP Claims identified on Exhibit D as attached hereto and incorporated herein are allowed as priority claims in the reduced amount as listed on Exhibit D, with the remainder of the claims reclassified as general unsecured claims, for all purposes in these bankruptcy cases.
4. The Expunged CRP Claims identified on Exhibit E as attached hereto and incorporated herein are disallowed in their entirety for all purposes in these bankruptcy cases.
5. The Liquidating Trust's rights to object to any claim including (without limitation) the CRP Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the CRP Claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2010

---

HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

---

Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP  
Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
10100 Santa Monica Boulevard  
Los Angeles, California 90067-4100  
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP  
Robert J. Feinstein, Esq.  
780 Third Avenue, 36<sup>th</sup> Floor  
New York, New York 10017  
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

---

Lynn L. Tavenner

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
AGUILING, WARREN N 12240 COVELLO ST NNORTH HOLLYWOOD, CA 91605	7191	EXHIBIT C RECLASSIFY CLAIM TO GUC
ALEXANDER, MICHAEL 3313 KENSINGTON AVE RICHMOND, VA 23221	11075	EXHIBIT C RECLASSIFY CLAIM TO GUC
ALLEN, KEITH 489 MILL WOOD BLVD MARYSVILLE, OH 43040	5311	EXHIBIT C RECLASSIFY CLAIM TO GUC
ANDERSON, LEE ANN 2022 GROVE AVE RICHMOND, VA 23220	7098	EXHIBIT C RECLASSIFY CLAIM TO GUC
ARCURI JR, ANTHONY J RR 6 BOX 6269A MOSCOW, PA 18444	6034	EXHIBIT C RECLASSIFY CLAIM TO GUC
AUMAN, TREVOR JOHN 1129 SCENIC VIEW CT RUSHFORD, MN 55971	7488	EXHIBIT C RECLASSIFY CLAIM TO GUC
BEAM, MICHAEL W 5227 SCOTSGLEN DR GLEN ALLEN, VA 23059	6024	EXHIBIT C RECLASSIFY CLAIM TO GUC
BEAULIEU, JEFFREY D 325 WELLINGTON HILL RD MANCHESTER, NH 03104	7245	EXHIBIT C RECLASSIFY CLAIM TO GUC
BELANGER, JAMEY ARTHUR 683 NEWBRIDGE LN LINCOLN, CA 95648	4455	EXHIBIT C RECLASSIFY CLAIM TO GUC
BENDER, CRAIG P 457 EAST WATER ST HUGHESVILLE, PA 17737	11429	EXHIBIT C RECLASSIFY CLAIM TO GUC
BERGER, CYNDA ANN 1002 MITCHELL LN EVANS, GA 30809	5462	EXHIBIT C RECLASSIFY CLAIM TO GUC
Betts, Kimberly A 467 S Broton Rd Muskegon, MI 49442	9382	EXHIBIT C RECLASSIFY CLAIM TO GUC
BIGGS, DENNIS M 6125 AMERSHIRE WAY GLEN ALLEN, VA 23059	4522	EXHIBIT C RECLASSIFY CLAIM TO GUC
Breckenridge, Randall 1971 Morgan Rd Reno, NV 89521	4071	EXHIBIT C RECLASSIFY CLAIM TO GUC
BROOKS, COLETTE M 13913 GREYLEDGE MEWS CHESTER, VA 23836	7517	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
BROWN JR , JAMES 5201 BILTMORE DR FREEHOLD, NJ 07728	4942	EXHIBIT C RECLASSIFY CLAIM TO GUC
Bruce H Besanko 191 Farmington Rd Longmeadow, MA 01106	14992	EXHIBIT C RECLASSIFY CLAIM TO GUC
BRUHN, ROBERT C 20250 INGOMAR ST WINNETKA, CA 91306	4904	EXHIBIT C RECLASSIFY CLAIM TO GUC
BURNS, JOE E 1021 SAN ANTONIO DR FORNEY, TX 75126	6727	EXHIBIT C RECLASSIFY CLAIM TO GUC
CANCEL, MARCOS G PLAZA 25 MF50 MARINA BAHIA CATANO, PR 00962	9501	EXHIBIT C RECLASSIFY CLAIM TO GUC
Carlton, Gary Steven PO Box 262 Fox Island, WA 98333	9853	EXHIBIT C RECLASSIFY CLAIM TO GUC
CASTILLO, BO L 2822 GLENCULLEN LN PEARLAND, TX 77584	6031	EXHIBIT C RECLASSIFY CLAIM TO GUC
CASTILLO, KATHERINE L 12348 TIERRA INCA EL PASO, TX 79938	9059	EXHIBIT C RECLASSIFY CLAIM TO GUC
CASTLE, LINDA H 5601 HUNTERS GLEN DR GLEN ALLEN, VA 23059	5480	EXHIBIT C RECLASSIFY CLAIM TO GUC
CASTOR, JOSHUA WILLIAM 7107 ROCHELLE LN AMARILLO, TX 79109	9866	EXHIBIT C RECLASSIFY CLAIM TO GUC
CLAY, RANDALL J CLAY RANDALL J 1663 SAXON BLVD DELTONA, FL 32725-5578	8231	EXHIBIT C RECLASSIFY CLAIM TO GUC
COBBS JR , MICHAEL W 4036 SHINAULT COVE OLIVE BRANCH, MS 38654	4203	EXHIBIT C RECLASSIFY CLAIM TO GUC
COCKRELL, LARRY S 17989 SANTA ROSA MINE PERRIS, CA 92570	7310	EXHIBIT C RECLASSIFY CLAIM TO GUC
COLEMAN, HOWARD I 1141 HARTFORD AVE 4A JOHNSTON, RI 02919	6336	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
Corey R Telfair Corey Telfair 1322 Carson Dr Prattville, AL 36067	15160	EXHIBIT C RECLASSIFY CLAIM TO GUC
CRAGUE, JAMES EDWARD 9915 NACIMIENTO ST NW ALBUQUERQUE, NM 87114	8347	EXHIBIT C RECLASSIFY CLAIM TO GUC
CRUZ, ELIZABETH 324 SOUTH 27TH MCALLEN, TX 78501	5373	EXHIBIT C RECLASSIFY CLAIM TO GUC
CULL, MICHAEL W6483 ROCKY MOUNTAIN DR GREENVILLE, WI 54946	8098	EXHIBIT C RECLASSIFY CLAIM TO GUC
CURLEJ, MACIEJ 1827 VINTAGE DR EASTON, PA 18045	8593	EXHIBIT C RECLASSIFY CLAIM TO GUC
Daniel D Vezina 1170 Wilson Rd No 34 Fall River, MA 02720	14677	EXHIBIT C RECLASSIFY CLAIM TO GUC
David W Tolliver 55 Brookmont Dr Clayton, NC 704-996-8147	15104	EXHIBIT C RECLASSIFY CLAIM TO GUC
Davis, Jonathan K 4221 Bay Rum Ln Raleigh, NC 27610	6484	EXHIBIT C RECLASSIFY CLAIM TO GUC
DAVIS, JONATHAN K 4221 BAY RUM LN RALEIGH, NC 27610	6890	EXHIBIT C RECLASSIFY CLAIM TO GUC
DEASON, STEPHEN N 2701 E BRIGSTOCK RD MIDLOTHIAN, VA 23113	5172	EXHIBIT C RECLASSIFY CLAIM TO GUC
DING, JENNIFER S 5507 OLDE HARTLEY WAY GLEN ALLEN, VA 23060	6029	EXHIBIT C RECLASSIFY CLAIM TO GUC
DITZEL, MATTHEW JOESPH 5701 WINDELSTRAW DR APT 14 DURHAM, NC 27713	7071	EXHIBIT D REDUCE AND RECLASSIFY REMAINDER TO GUC
DRAXLER, STEVEN F 2322 POCONO CT DE PERE, WI 54115	6869	EXHIBIT C RECLASSIFY CLAIM TO GUC
DUDLEY, JOSEPH EDWARD 18513 FIELD CLUB WAY TAMPA, FL 33647	2476	EXHIBIT C RECLASSIFY CLAIM TO GUC
Duncan, Gary 18 Old 4th Dr Oak Ridge, NJ 07438	5345	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
EBNER, SCOTT P 110 FIELDSTONE ESTATES DR WENTZVILLE, MO 63385	8444	EXHIBIT C RECLASSIFY CLAIM TO GUC
EGERTON, ARTHUR JOHN 123 AVALON RD SUMMERVILLE, SC 29483	5112	EXHIBIT C RECLASSIFY CLAIM TO GUC
EHRlich, BRIAN CRAIG 437 WILDFLOWER RD DAVENPORT, FL 33837	6265	EXHIBIT C RECLASSIFY CLAIM TO GUC
ELLIOTT, WILLARD MARK 49622 WOODLAND DR EAST LIVERPOOL, OH 43920	5191	EXHIBIT C RECLASSIFY CLAIM TO GUC
ERRION, VICKI FELTON 1360 WOODLAWN DR ORANGE PARK, FL 32065	7898	EXHIBIT C RECLASSIFY CLAIM TO GUC
Ferguson Jr, Ronald Oneil 420 Kings Pkwy Raleigh, NC 27610	7122	EXHIBIT C RECLASSIFY CLAIM TO GUC
FINCH, ROLAND L 6179 PALOMINO DR ALLENTOWN, PA 18106	2532	EXHIBIT C RECLASSIFY CLAIM TO GUC
FRANTZ, BRIAN 3825 SUMMIT GATE DR SUWANEE, GA 30024	4963	EXHIBIT C RECLASSIFY CLAIM TO GUC
FREEMAN, JAMES M 10307 SAGEGLOW HOUSTON, TX 77089	6684	EXHIBIT C RECLASSIFY CLAIM TO GUC
GELLING, R MATTHEW 355 BERENGER WALK WELLINGTON, FL 33414	8318	EXHIBIT C RECLASSIFY CLAIM TO GUC
GEORGE, PHILIP 25 MCWILLIAMS PL UNIT 402 JERSEY CITY, NJ 07302	7582	EXHIBIT C RECLASSIFY CLAIM TO GUC
GILFILLAN, TIMOTHY J 6852 LINCOLN DR MACUNGIE, PA 18062	5956	EXHIBIT C RECLASSIFY CLAIM TO GUC
GODBOUT JR, DAVID A 1611 SUMMER ST HUDSON, WI 54016-2031	7874	EXHIBIT C RECLASSIFY CLAIM TO GUC
GONZALEZ, JAIME 15889 SW 140 ST MIAMI, FL 33196-6716	3017	EXHIBIT C RECLASSIFY CLAIM TO GUC
GRONECK, KELLI A 5202 Highberry Wood Rd MIDLOTHIAN, VA 23112	6973	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
HAGUE, TIMOTHY 4613 BROOKEMERE DR GLEN ALLEN, VA 23060-6504	11162	EXHIBIT C RECLASSIFY CLAIM TO GUC
Halbert, Timothy 1315 Dayton Ln O Fallon, MO 63366	3674	EXHIBIT C RECLASSIFY CLAIM TO GUC
HANNULA, DAN R 618 N 5TH ST SARTELL, MN 56377	9091	EXHIBIT C RECLASSIFY CLAIM TO GUC
HARTBAUER, JASON ALLEN 277 HOLLY LANE GRAND JUNCTION, CO 81503-2021	9571	EXHIBIT C RECLASSIFY CLAIM TO GUC
HAYNES, GARY J 645 GAVIN AVE ROMEOVILLE, IL 60446	4009	EXHIBIT C RECLASSIFY CLAIM TO GUC
HENSIEK, JONATHAN B 17610 N 17TH PLACE UNIT NO 2 PHOENIX, AZ 85022	4699	EXHIBIT C RECLASSIFY CLAIM TO GUC
Herndon, Thomas J 9611 Custer Rd No 2138 Plano, TX 75025	8142	EXHIBIT C RECLASSIFY CLAIM TO GUC
HERTER, JOSEPH R 32540 YAHNKE RD BURLINGTON, WI 53105	6694	EXHIBIT C RECLASSIFY CLAIM TO GUC
HIGHAM, TIMOTHY V 837 DUNLOP AVE UNIT 1S FOREST PARK, IL 60130	6709	EXHIBIT C RECLASSIFY CLAIM TO GUC
Hilton, Natalia 3525 Wheat Dr Beaumont, TX 77706-0000	11058	EXHIBIT C RECLASSIFY CLAIM TO GUC
HUBLEY, MICHAEL B 32 CARSON LANE SHICKSHINNY, PA 18655	6675	EXHIBIT C RECLASSIFY CLAIM TO GUC
Huntley, Frank B 1937 Mar Vista Ave Altadena, CA 91001	6080	EXHIBIT C RECLASSIFY CLAIM TO GUC
JASON WALDROP 9847 BELMONT LN TUSCALOOSA, AL 35405-8548	8918	EXHIBIT C RECLASSIFY CLAIM TO GUC
JENKINS, NATHANIEL B 352 CLIFTON LN BOLINGBROOK, IL 60440	3804	EXHIBIT C RECLASSIFY CLAIM TO GUC
JENSEN, ADAM EUGENE 224 E LAUREL RD BELLINGHAM, WA 98226	5479	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
Joffe, Jakob 10708 Chipewyan Dr Richmond, VA 23238	5686	EXHIBIT C RECLASSIFY CLAIM TO GUC
JOHNSON, SAMUEL MADDOX 9893 102ND AVE N OSSEO, MN 55369	7871	EXHIBIT C RECLASSIFY CLAIM TO GUC
JONES III, LOUIS C 17 SPRING HARBOR ALISO VIEJO, CA 92656	10648	EXHIBIT C RECLASSIFY CLAIM TO GUC
JORGENSEN, RACHEL MAE 14006 23RD AVE SE MILL CREEK, WA 98012	4105	EXHIBIT C RECLASSIFY CLAIM TO GUC
KAISER, TROY J 16420 BAYWOOD LANE GRANGER, IN 46530	6959	EXHIBIT C RECLASSIFY CLAIM TO GUC
KASSAB, PAUL 29118 SPOON MADISON HEIGHTS, MI 48071	5260	EXHIBIT C RECLASSIFY CLAIM TO GUC
KELLERMAN, WILLIAM J 4324 MANOR LN HAMBURG, NY 14075	9988	EXHIBIT C RECLASSIFY CLAIM TO GUC
KELLY, JOHN 428 GROUNDHOG COLLEGE RD WEST CHESTER, PA 19382	5116	EXHIBIT D REDUCE AND RECLASSIFY REMAINDER TO GUC
Kenneth R Duda 12713 Forest Mill Dr Midlothian, VA 23112-7023	13402	EXHIBIT C RECLASSIFY CLAIM TO GUC
KIM, BE HO 26123 BOUQUET CANYON RD APT 204 SANTA CLARITA, CA 91350	7924	EXHIBIT C RECLASSIFY CLAIM TO GUC
KITTEL, DEAN 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	7518	EXHIBIT C RECLASSIFY CLAIM TO GUC
KITTEL, SHANE M 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	7514	EXHIBIT C RECLASSIFY CLAIM TO GUC
KRAJEWSKI, TODD M 1208 OAKWATER DR ROYAL PALM BEACH, FL 33411	5775	EXHIBIT C RECLASSIFY CLAIM TO GUC
KUBICA, CHAD A 24126 MATTHEW PL SANTA CLARITA, CA 91321	7086	EXHIBIT C RECLASSIFY CLAIM TO GUC
KUEPPERS, THOMAS 2037 MAGOFFIN AVE ST PAUL, MN 55116	7598	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
LAMAR, RONALD WADE PO BOX 674 MORTON, TX 79346	6523	EXHIBIT C RECLASSIFY CLAIM TO GUC
LANGE, STEVEN B 1721 COUNTRY ACERS DR ST PETERS, MO 63376	4613	EXHIBIT C RECLASSIFY CLAIM TO GUC
LARRA, JOE JESSIE 1415 STARDUST LN AMARILLO, TX 79118	7182	EXHIBIT C RECLASSIFY CLAIM TO GUC
LATINI, LEE DANIEL 102 CALDERWOOD LANE MOUNT LAUREL, NJ 08054	7201	EXHIBIT C RECLASSIFY CLAIM TO GUC
LATSHAW, KIM A 312 PYRACANTHA DR HOLLY SPRINGS, NC 27540	9336	EXHIBIT C RECLASSIFY CLAIM TO GUC
LATTA, DONNA 298 GREENFIELD RD BRIDGEWATER, NJ 08807	8009	EXHIBIT C RECLASSIFY CLAIM TO GUC
LAXSON, BLAKE 1830 RADIUS DR NO 924 HOLLYWOOD, FL 33020	9318	EXHIBIT C RECLASSIFY CLAIM TO GUC
LEOTAUD, KEITH G 1239 LYNNE ST BALDWIN, NY 11510	4857	EXHIBIT C RECLASSIFY CLAIM TO GUC
LETH, MICHAEL JOHN 10691 S E JUPITER NARROW HOBE SOUND, FL 33455	8660	EXHIBIT C RECLASSIFY CLAIM TO GUC
LOMAS, DARREN JAMES 125 AIKMAN PASS CONWAY, AR 72034	7439	EXHIBIT C RECLASSIFY CLAIM TO GUC
LOPEZ JR , GUSTAVO 6648 6TH AVE LOS ANGELES, CA 90043	3543	EXHIBIT C RECLASSIFY CLAIM TO GUC
LOVEALL, JOSHUA M 2461 CANNOLOT BLVD PORT CHARLOTTE, FL 33948	5592	EXHIBIT C RECLASSIFY CLAIM TO GUC
LYNCH JR, MICHEAL P 112 ELLINGTON COURT CAMILLUS, NY 13031	5949	EXHIBIT C RECLASSIFY CLAIM TO GUC
LYNCH JR, MICHEAL P 112 ELLINGTON COURT CAMILLUS, NY 13031	5985	EXHIBIT C RECLASSIFY CLAIM TO GUC
LYNN, VIRGIL S 820 STRATFORD RUN DR FORT MILL, SC 29708	4291	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
MALIK, ALI I 68 MARK SMITH DR MANDEVILLE, LA 70471	6101	EXHIBIT C RECLASSIFY CLAIM TO GUC
MAPLES III, MURRAY DAVID 7812 MARS HILL RD BAUXITE, AR 72011	10153	EXHIBIT C RECLASSIFY CLAIM TO GUC
MARTIN, QUINN T 8986 NEATH ST VENTURA, CA 93004	3942	EXHIBIT C RECLASSIFY CLAIM TO GUC
Mary Louise Roberts 24800 Pear Orchard Rd Moseley, VA 23120	14683	EXHIBIT C RECLASSIFY CLAIM TO GUC
MCDUFFIE, LEVERNE 1903 TULIP PETAL RD AUBURN, GA 30011	4157	EXHIBIT C RECLASSIFY CLAIM TO GUC
MCGAUGH, DAMIEN H 1805 PORTGLEN LEAGUE CITY, TX 77573	7756	EXHIBIT C RECLASSIFY CLAIM TO GUC
MCKINNEY, JARROET E 29 DAVENPORT AVE APT 4D NEW ROCHELLE, NY 10805	8839	EXHIBIT C RECLASSIFY CLAIM TO GUC
MCNEESE, MICHAEL 17814 WEST WOOD DR SURPRISE, AZ 85388	6179	EXHIBIT C RECLASSIFY CLAIM TO GUC
MCPHEE JR, DONALD B 38 LISA LN LAWRENCE, MA 01843	6352	EXHIBIT C RECLASSIFY CLAIM TO GUC
MERCADO, STEVE 551 IRIS ST REDLANDS, CA 92373	4835	EXHIBIT C RECLASSIFY CLAIM TO GUC
MERCANDINO, MICHAEL 794 SASSAFRASS CT MAHWAH, NJ 07430	4681	EXHIBIT C RECLASSIFY CLAIM TO GUC
Michael D Goode 4537 Mockingbird Ln Maiden, NC 28650	15174	EXHIBIT C RECLASSIFY CLAIM TO GUC
MILLS, KENNETH J 13210 SHARONDALE CT RIVERVIEW, FL 33569	7916	EXHIBIT C RECLASSIFY CLAIM TO GUC
MINTZ, JIMMY C 4027 RIVER FALLS DR LOWELL, NC 28098	4254	EXHIBIT C RECLASSIFY CLAIM TO GUC
MITCHELL, EUGENE O 808 LAKECREST AVE APT 103 HIGH POINT, NC 27265	2523	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
MONTELEONE, JACK T 39W374 GRAND AVE ELGIN, IL 60124	7869	EXHIBIT C RECLASSIFY CLAIM TO GUC
MORRIS, KENNETH G 40985 CHACO CANYON RD MURRIETTA, CA 92562	6448	EXHIBIT C RECLASSIFY CLAIM TO GUC
Muniz, Michael 3436 Red Sails Dr El Paso, TX 79936	8962	EXHIBIT C RECLASSIFY CLAIM TO GUC
MURRELL, MICHAEL R 8214 ROYAL HART DR NEW PORT RICHEY, FL 34653	4947	EXHIBIT C RECLASSIFY CLAIM TO GUC
MUSEN, JON MICHAEL 13616 N 43RD ST APT 185 PHOENIX, AZ 85032	9686	EXHIBIT E DISALLOW IN ENTIRETY
MUTSHNICK, PAUL V 39549 VIA MONTERO MURRIETA, CA 92563-6519	2326	EXHIBIT C RECLASSIFY CLAIM TO GUC
Myers, Jennifer 22310 W Niagara Ct Plainfield, IL 60544	7314	EXHIBIT C RECLASSIFY CLAIM TO GUC
Nededog, Gee 6910 Husky Way SE Lacey, WA 98503	5062	EXHIBIT C RECLASSIFY CLAIM TO GUC
Nichols, Michael Robert Michael Nichols 96 Park Pl Dr Garner, NC 27529	8806	EXHIBIT C RECLASSIFY CLAIM TO GUC
NOONAN, DAVID R 6 CORNISH ST EXT METHUEN, MA 01844	7240	EXHIBIT C RECLASSIFY CLAIM TO GUC
OGUIN, TYSON 108 SUNRISE LN HOUMA, LA 70360	10070	EXHIBIT C RECLASSIFY CLAIM TO GUC
Oldenburg, James 407 Water St Sauk City, WI 53583	8831	EXHIBIT C RECLASSIFY CLAIM TO GUC
PARKS, JARROD COLE 5230 WINDSOR LN LUMBERTON, TX 77657	5587	EXHIBIT C RECLASSIFY CLAIM TO GUC
PATEL, PANTHI P 1338 SAFARI CT PALMDALE, CA 93551	10074	EXHIBIT C RECLASSIFY CLAIM TO GUC
PETERSON, WESLEY L 3052 300TH AVE JANESVILLE, MN 56048	7714	EXHIBIT D REDUCE AND RECLASSIFY REMAINDER TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
PETTIGREW, SHAWN 2204 8th Ave N Grand Forks, ND 58203	6121	EXHIBIT C RECLASSIFY CLAIM TO GUC
PIERCE, JACOB R 907 WILLOW ST LAKE IN THE HILLS, IL 60156	3802	EXHIBIT C RECLASSIFY CLAIM TO GUC
POLSENBERG, DOUGLAS E 1372 BAY HARBOR DR PALM HARBOR, FL 34685	7197	EXHIBIT C RECLASSIFY CLAIM TO GUC
Posso, Charles G 10036 SW 165 Ct Miami, FL 33196-1032	5429	EXHIBIT C RECLASSIFY CLAIM TO GUC
Promollo, Gustave M 77 MayFair Dr West Orange, NJ 07052	8965	EXHIBIT C RECLASSIFY CLAIM TO GUC
Propst, Mickey 17727 Red Oak Dr Hagerstown, MD 21740	6436	EXHIBIT C RECLASSIFY CLAIM TO GUC
PUENTES, DANIEL 99 HIGHLAND AVE SOUTH SAN FRANCISCO, CA 94080	5817	EXHIBIT C RECLASSIFY CLAIM TO GUC
Ramchandani, Arun 12118 5th Pl W Everett, WA 98204	5171	EXHIBIT C RECLASSIFY CLAIM TO GUC
RECHEL, STEVEN 4 W DICKENS CT JACKSON, NJ 08527	9153	EXHIBIT C RECLASSIFY CLAIM TO GUC
RECIO, DAVID 23772 VIA ASTORGA MISSION VIEJO, CA 92691	7274	EXHIBIT C RECLASSIFY CLAIM TO GUC
Richard R Robinson 1810 Hanover Ave Richmond, VA 23220	15188	EXHIBIT C RECLASSIFY CLAIM TO GUC
RICHARDSON, KENT E 11720 APRILBUD DR RICHMOND, VA 23233	4548	EXHIBIT C RECLASSIFY CLAIM TO GUC
ROSS, ANGELA P 4413 WYTHE AVE RICHMOND, VA 23221	9664	EXHIBIT C RECLASSIFY CLAIM TO GUC
Ross, Michael 1820 136th Ave Dorr, MI 49323	4744	EXHIBIT C RECLASSIFY CLAIM TO GUC
Rowberry, Brandon 18900 Explorer Trl Eden Prairie, MN 55347	5699	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
RUGGIERI, JOHN 1 MARINE ST HUNTINGTON, NY 11743	6449	EXHIBIT C RECLASSIFY CLAIM TO GUC
SAENZ JR, HOMER 2265 MIRASOL ST BROWNSVILLE, TX 78520-8416	8631	EXHIBIT C RECLASSIFY CLAIM TO GUC
Safadi, Alex 13271 SW Yarrow Wy Tigard, OR 97223	8765	EXHIBIT C RECLASSIFY CLAIM TO GUC
SARTORI, STEPHANIE K 26 OLD FRANKFORT WAY FRANKFORT, IL 60423	7553	EXHIBIT C RECLASSIFY CLAIM TO GUC
SCHNEIDER, DEJAY J 29933 MOUND DR BURLINGTON, WI 53105	7126	EXHIBIT C RECLASSIFY CLAIM TO GUC
SCOTTRUSSELL, CHRISTOPHER JOHN 5302 30TH AVE SOUTH MINNEAPOLIS, MN 55417	8139	EXHIBIT C RECLASSIFY CLAIM TO GUC
SESSOMS, JOHN D 7307 SADDLE OAKS DR CARY, IL 60013	6138	EXHIBIT C RECLASSIFY CLAIM TO GUC
SHEVCHENKO, DMITRIY 26197 CHESTERFIELD RD PUNTA GORDA, FL 33983	9107	EXHIBIT C RECLASSIFY CLAIM TO GUC
SIDDONS, DEREK J 1689 LENOX DR WACONIA, MN 55387	7185	EXHIBIT C RECLASSIFY CLAIM TO GUC
SKAGGS, TIM GARRETT 1006 LODGE HILL RD LOUISVILLE, KY 40223	3268	EXHIBIT C RECLASSIFY CLAIM TO GUC
STEPHENS, CHARLES G 909 LIMEKILN PIKE MAPLE GLEN, PA 19002	7516	EXHIBIT C RECLASSIFY CLAIM TO GUC
STUTZMAN, CHRIS G 233 S KANE ST BURLINGTON, WI 53105-1852	8398	EXHIBIT C RECLASSIFY CLAIM TO GUC
SWANSON, BRAD ALLEN 7303 NW 65TH ST 209 PENDRY HILL ALCOVE TAMARAC, FL 33321	7563	EXHIBIT C RECLASSIFY CLAIM TO GUC
TABAKOVIC, ELVIR 700 SUNBROOK GRAND RAPIDS, MI 49508	14701	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
TALOWSKI, MARK 10946 NEBRASKA ST FRANKFORT, IL 60423	6698	EXHIBIT C RECLASSIFY CLAIM TO GUC
Tammy C Goode 4537 Mockingbird Ln Maiden, NC 828-446-8572	15173	EXHIBIT C RECLASSIFY CLAIM TO GUC
TAPP, IVAN J 1379 FELTON WAY PLUMAS LAKE, CA 95961	7725	EXHIBIT C RECLASSIFY CLAIM TO GUC
TEWHEY, SHERI L 3620 MYSTIC VALLEY PKWY NO 805 MEDFORD, MA 02155	7173	EXHIBIT C RECLASSIFY CLAIM TO GUC
Tidwell Jr, George Michael 3006 Camrose Crossing Ln Matthews, NC 28104	7926	EXHIBIT C RECLASSIFY CLAIM TO GUC
TIDWELL, GEORGE MICHAEL 3006 CAMROSE CROSSING LANE MATTHEWS, NC 28104	3463	EXHIBIT C RECLASSIFY CLAIM TO GUC
TIETSOR, MARK R 212 PARTRIDGE CT WINDSOR, CA 95492	7227	EXHIBIT C RECLASSIFY CLAIM TO GUC
TIMMER, RICK A 1075 BROOKDALE DR CRESTLINE, OH 44827	5289	EXHIBIT C RECLASSIFY CLAIM TO GUC
Tyler, Nathaniel 44 Rockwell Dr Hilton, NY 14468	5484	EXHIBIT C RECLASSIFY CLAIM TO GUC
VO, VY XUAN 5617 NATOMA CIRCLE STOCKTON, CA 95219-7119	7692	EXHIBIT C RECLASSIFY CLAIM TO GUC
vonBechmann, Dawn Neil E McCullagh Spotts Fain PC 411 E Franklin St Ste 600 Richmond, VA 23219	8648	EXHIBIT C RECLASSIFY CLAIM TO GUC
WARD, DANIELLE GAI 385 W TANSEY CROSSING WESTFIELD, IN 46074	4111	EXHIBIT C RECLASSIFY CLAIM TO GUC
WARD, JEREMIAH D 5555 PIONEER RD MOJAVE, CA 93501	8904	EXHIBIT C RECLASSIFY CLAIM TO GUC
Watkins, Derrick 200 Sweetwater Dr Apt B29 Dothan, AL 36305	9879	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, et al.

Case No. 08-35653 (KRH)

**Exhibit B**

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim	Exhibit
Weston, Vicaro 20010 87th Ave E Spanaway, WA 98387	8957	EXHIBIT C RECLASSIFY CLAIM TO GUC
WHITE, CHRISTOPHER DELMAR 407 Woodberry Cir Raeford, NC 28376	5731	EXHIBIT C RECLASSIFY CLAIM TO GUC
WILEY, JAMES J 5058 ROUND HILL DR DUBLIN, CA 94568	5937	EXHIBIT C RECLASSIFY CLAIM TO GUC
William P Cimino 15 Albemarle Ave Richmond, VA 23226	15175	EXHIBIT C RECLASSIFY CLAIM TO GUC
ZENDEJAS, GENARO 11620 MANTOVA AVE BAKERSFIELD, CA 93312	7927	EXHIBIT C RECLASSIFY CLAIM TO GUC

In re Circuit City Stores, Inc., et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
Date Filed	Claim Number	Claimant Name and Address	Additional Notice Address	Classification as Filed	Claim Amount as Filed	Reclassified General Unsecured Claim	Debtor
1/28/2009	7191	AGUILING, WARREN N 12240 COVELLO ST NNORTH HOLLYWOOD, CA 91605		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
2/2/2009	11075	ALEXANDER, MICHAEL 3313 KENSINGTON AVE RICHMOND, VA 23221		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/23/2009	5311	ALLEN, KEITH 489 MILL WOOD BLVD MARYSVILLE, OH 43040		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7098	ANDERSON, LEE ANN 2022 GROVE AVE RICHMOND, VA 23220		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/27/2009	6034	ARCURI JR, ANTHONY J RR 6 BOX 6269A MOSCOW, PA 18444		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7488	AUMAN, TREVOR JOHN 1129 SCENIC VIEW CT RUSHFORD, MN 55971	Auman Trevor John 1129 Scenic View Ct Rushford, MN 55971-9186	General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6024	BEAM, MICHAEL W 5227 SCOTSGLEN DR GLEN ALLEN, VA 23059		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7245	BEAULIEU, JEFFREY D 325 WELLINGTON HILL RD MANCHESTER, NH 03104		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/21/2009	4455	BELANGER, JAMEY ARTHUR 683 NEWBRIDGE LN LINCOLN, CA 95648		Priority	\$15,000.00	\$15,000.00	Circuit City Stores West Coast, Inc.
2/2/2009	11429	BENDER, CRAIG P 457 EAST WATER ST HUGHESVILLE, PA 17737		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5462	BERGER, CYNDA ANN 1002 MITCHELL LN EVANS, GA 30809		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	9382	Betts, Kimberly A 467 S Broton Rd Muskegon, MI 49442		Priority	\$15,525.00	\$15,525.00	Circuit City Stores, Inc.
1/20/2009	4522	BIGGS, DENNIS M 6125 AMERSHIRE WAY GLEN ALLEN, VA 23059		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/20/2009	4071	Breckenridge, Randall 1971 Morgan Rd Reno, NV 89521		Priority	UNLIQUIDATED	UNLIQUIDATED	Circuit City Stores, Inc.

In re Circuit City Stores, Inc., et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/29/2009	7517	BROOKS, COLETTE M 13913 GREYLEDGE MEWS CHESTER, VA 23836		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/21/2009	4942	BROWN JR, JAMES 5201 BILTMORE DR FREEHOLD, NJ 07728		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
4/1/2010	14992	Bruce H Besanko 191 Farmington Rd Longmeadow, MA 01106	Christian & Barton LLP Attn Michael D Mueller 909 E Main St Ste 1200 Richmond, VA 23219-3095	General Unsecured Priority	\$489,050.00 \$10,950.00	\$500,000.00	Circuit City Stores, Inc.
1/22/2009	4904	BRUHN, ROBERT C 20250 INGOMAR ST WINNETKA, CA 91306		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	6727	BURNS, JOE E 1021 SAN ANTONIO DR FORNEY, TX 75126		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	9501	CANCEL, MARCOS G PLAZA 25 MF50 MARINA BAHIA CATANO, PR 00962		Priority	\$40,000.00	\$40,000.00	Circuit City Stores PR, LLC
1/29/2009	9853	Carlton, Gary Steven PO Box 262 Fox Island, WA 98333		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6031	CASTILLO, BO L 2822 GLENCULLEN LN PEARLAND, TX 77584		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	9059	CASTILLO, KATHERINE L 12348 TIERRA INCA EL PASO, TX 79938		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5480	CASTLE, LINDA H 5601 HUNTERS GLEN DR GLEN ALLEN, VA 23059		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/29/2009	9866	CASTOR, JOSHUA WILLIAM 7107 ROCHELLE LN AMARILLO, TX 79109	Castor Joshua William 6310 Los Altos Dr Mesquite, TX 75150	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	8231	CLAY, RANDALL J CLAY RANDALL J 1663 SAXON BLVD DELTONA, FL 32725-5578		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/20/2009	4203	COBBS JR, MICHAEL W 4036 SHINAULT COVE OLIVE BRANCH, MS 38654		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7310	COCKRELL, LARRY S 17989 SANTA ROSA MINE PERRIS, CA 92570		Priority	\$15,000.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/27/2009	6336	COLEMAN, HOWARD I 1141 HARTFORD AVE 4A JOHNSTON, RI 02919		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc., et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.						
12/6/2010	15160	Corey R Telfair Corey Telfair 1322 Carson Dr Prattville, AL 36067		Priority	\$4,995.00	\$4,995.00 Circuit City Stores, Inc.
1/29/2009	8347	CRAGUE, JAMES EDWARD 9915 NACIMIENTO ST NW ALBUQUERQUE, NM 87114	Crague James Edward 1604 Comanche Run Madison, TN 37115-5633	Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
1/26/2009	5373	CRUZ, ELIZABETH 324 SOUTH 27TH MCALLEN, TX 78501		Priority	\$5,000.00	\$5,000.00 Circuit City Stores, Inc.
1/29/2009	8098	CULL, MICHAEL W6483 ROCKY MOUNTAIN DR GREENVILLE, WI 54946		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
1/30/2009	8593	CURLEJ, MACIEJ 1827 VINTAGE DR EASTON, PA 18045		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
10/9/2009	14677	Daniel D Vezina 1170 Wilson Rd No 34 Fall River, MA 02720		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
10/14/2010	15104	David W Tolliver 55 Brookmont Dr Clayton, NC 704-996-8147		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00 Circuit City Stores, Inc.
1/27/2009	6484	Davis, Jonathan K 4221 Bay Rum Ln Raleigh, NC 27610		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
1/27/2009	6890	DAVIS, JONATHAN K 4221 BAY RUM LN RALEIGH, NC 27610		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
1/23/2009	5172	DEASON, STEPHEN N 2701 E BRIGSTOCK RD MIDLOTHIAN, VA 23113		General Unsecured Priority	\$62,500.00 \$62,500.00	\$125,000.00 Circuit City Stores, Inc.
1/27/2009	6029	DING, JENNIFER S 5507 OLDE HARTLEY WAY GLEN ALLEN, VA 23060		Priority	\$40,000.00	\$40,000.00 Circuit City Stores, Inc.
1/28/2009	6869	DRAHLER, STEVEN F 2322 POCONO CT DE PERE, WI 54115		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.
1/5/2009	2476	DUDLEY, JOSEPH EDWARD 18513 FIELD CLUB WAY TAMPA, FL 33647		General Unsecured Priority	\$5,000.00 \$10,000.00	\$15,000.00 Circuit City Stores, Inc.
1/26/2009	5345	Duncan, Gary 18 Old 4th Dr Oak Ridge, NJ 07438		Priority	\$165,000.00	\$165,000.00 Circuit City Stores, Inc.
1/29/2009	8444	EBNER, SCOTT P 110 FIELDSTONE ESTATES DR WENTZVILLE, MO 63385		Priority	\$40,000.00	\$40,000.00 Circuit City Stores, Inc.
1/22/2009	5112	EGERTON, ARTHUR JOHN 123 AVALON RD SUMMERVILLE, SC 29483		Priority	\$15,000.00	\$15,000.00 Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/27/2009	6265	EHRLICH, BRIAN CRAIG 437 WILDFLOWER RD DAVENPORT, FL 33837		General Unsecured Priority	\$5,000.00 \$10,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5191	ELLIOTT, WILLARD MARK 49622 WOODLAND DR EAST LIVERPOOL, OH 43920		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/29/2009	7898	ERRION, VICKI FELTON 1360 WOODLAWN DR ORANGE PARK, FL 32065		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7122	Ferguson Jr, Ronald Oneil 420 Kings Pkwy Raleigh, NC 27610		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/5/2009	2532	FINCH, ROLAND L 6179 PALOMINO DR ALLENTOWN, PA 18106		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/21/2009	4963	FRANTZ, BRIAN 3825 SUMMIT GATE DR SUWANEE, GA 30024		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6684	FREEMAN, JAMES M 10307 SAGEGLOW HOUSTON, TX 77089		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/23/2009	8318	GELLING, R MATTHEW 355 BERENGER WALK WELLINGTON, FL 33414		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7582	GEORGE, PHILIP 25 MCWILLIAMS PL UNIT 402 JERSEY CITY, NJ 07302		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5956	GILFILLAN, TIMOTHY J 6852 LINCOLN DR MACUNGIE, PA 18062		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7874	GODBOUT JR, DAVID A 1611 SUMMER ST HUDSON, WI 54016-2031		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/8/2009	3017	GONZALEZ, JAIME 15889 SW 140 ST MIAMI, FL 33196-6716		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	6973	GRONECK, KELLI A 5202 Highberry Wood Rd MIDLOTHIAN, VA 23112		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
2/17/2009	11162	HAGUE, TIMOTHY 4613 BROOKEMERE DR GLEN ALLEN, VA 23060-6504		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/13/2009	3674	Halbert, Timothy 1315 Dayton Ln O Fallon, MO 63366		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	9091	HANNULA, DAN R 618 N 5TH ST SARTELL, MN 56377		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/30/2009	9571	HARTBAUER, JASON ALLEN 277 HOLLY LANE GRAND JUNCTION, CO 81503-2021		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/20/2009	4009	HAYNES, GARY J 645 GAVIN AVE ROMEIOVILLE, IL 60446		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/23/2009	4699	HENSIEK, JONATHAN B 17610 N 17TH PLACE UNIT NO 2 PHOENIX, AZ 85022		Priority	\$15,000.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/29/2009	8142	Herndon, Thomas J 9611 Custer Rd No 2138 Plano, TX 75025		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	6694	HERTER, JOSEPH R 32540 YAHNKE RD BURLINGTON, WI 53105		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	6709	HIGHAM, TIMOTHY V 837 DUNLOP AVE UNIT 1S FOREST PARK, IL 60130	Timothy V Higham 2629 Diamond Ct Woodridge, IL 60517	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
2/2/2009	11058	Hilton, Natalia 3525 Wheat Dr Beaumont, TX 77706-0000		Priority	\$5,000.00	\$5,000.00	Circuit City Stores, Inc.
1/28/2009	6675	HUBLEY, MICHAEL B 32 CARSON LANE SHICKSHINNY, PA 18655		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	6080	Huntley, Frank B 1937 Mar Vista Ave Altadena, CA 91001		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8918	JASON WALDROP 9847 BELMONT LN TUSCALOOSA, AL 35405-8548		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/15/2009	3804	JENKINS, NATHANIEL B 352 CLIFTON LN BOLINGBROOK, IL 60440		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5479	JENSEN, ADAM EUGENE 224 E LAUREL RD BELLINGHAM, WA 98226	Adam Jensen 224 E Laurel Rd Bellingham, WA 98226	General Unsecured Priority	\$15,000.00 \$15,000.00	\$30,000.00	Circuit City Stores, Inc.
1/27/2009	5686	Joffe, Jakob 10708 Chipewyan Dr Richmond, VA 23238		Priority	\$20,413.00	\$20,413.00	Circuit City Stores, Inc.
1/29/2009	7871	JOHNSON, SAMUEL MADDOX 9893 102ND AVE N OSSEO, MN 55369		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
2/4/2009	10648	JONES III, LOUIS C 17 SPRING HARBOR ALISO VIEJO, CA 92656		Priority	\$15,000.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/20/2009	4105	JORGENSEN, RACHEL MAE 14006 23RD AVE SE MILL CREEK, WA 98012		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/28/2009	6959	KAISER, TROY J 16420 BAYWOOD LANE GRANGER, IN 46530		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5260	KASSAB, PAUL 29118 SPOON MADISON HEIGHTS, MI 48071		General Unsecured Priority	\$10,000.00 \$5,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	9988	KELLERMAN, WILLIAM J 4324 MANOR LN HAMBURG, NY 14075		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/22/2009	5116	KELLY, JOHN 428 GROUNDHOG COLLEGE RD WEST CHESTER, PA 19382		Priority	\$600,000.00	\$600,000.00	Circuit City Stores, Inc.
6/11/2009	13402	Kenneth R Duda 12713 Forest Mill Dr Midlothian, VA 23112-7023	Ken & Carolyn Duda 747 Twin Leaf Dr Collierville, TN 38017	Admin Priority	\$20,000.00	\$20,000.00	Circuit City Stores, Inc.
1/29/2009	7924	KIM, BE HO 26123 BOUQUET CANYON RD APT 204 SANTA CLARITA, CA 91350	Kim, Be Ho 26123 Bouquet Canyon Rd Apt 204 Santa Clarita, CA 91350	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7518	KITTEL, DEAN 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	Brian A Magoon Esq Robinson Waters & Odorisio PC 1099 18th St Ste 2600 Denver, CO 80202	General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/28/2009	7514	KITTEL, SHANE M 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	Brian A Magoon Esq Robinson Waters & Odorisio PC 1099 18th St Ste 2600 Denver, CO 80202	General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/26/2009	5775	KRAJEWSKI, TODD M 1208 OAKWATER DR ROYAL PALM BEACH, FL 33411		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7086	KUBICA, CHAD A 24126 MATTHEW PL SANTA CLARITA, CA 91321		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7598	KUEPPERS, THOMAS 2037 MAGOFFIN AVE ST PAUL, MN 55116		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/23/2009	6523	LAMAR, RONALD WADE PO BOX 674 MORTON, TX 79346	Ron Lamar PO Box 674 Morton, TX 79346	General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/16/2009	4613	LANGE, STEVEN B 1721 COUNTRY ACERS DR ST PETERS, MO 63376		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7182	LARRA, JOE JESSIE 1415 STARDUST LN AMARILLO, TX 79118		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7201	LATINI, LEE DANIEL 102 CALDERWOOD LANE MOUNT LAUREL, NJ 08054		General Unsecured Priority	\$15,000.00 \$15,000.00	\$30,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/30/2009	9336	LATSHAW, KIM A 312 PYRACANTHA DR HOLLY SPRINGS, NC 27540		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	8009	LATTA, DONNA 298 GREENFIELD RD BRIDGEWATER, NJ 08807		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	9318	LAXSON, BLAKE 1830 RADIUS DR NO 924 HOLLYWOOD, FL 33020	Blake Laxson 3118 Olen Ct Arlington, TX 76001	General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/21/2009	4857	LEOTAUD, KEITH G 1239 LYNNE ST BALDWIN, NY 11510		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8660	LETH, MICHAEL JOHN 10691 S E JUPITER NARROW HOBE SOUND, FL 33455		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7439	LOMAS, DARREN JAMES 125 AIKMAN PASS CONWAY, AR 72034		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/14/2009	3543	LOPEZ JR, GUSTAVO 6648 6TH AVE LOS ANGELES, CA 90043		General Unsecured Priority	\$10,000.00 \$5,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5592	LOVEALL, JOSHUA M 2461 CANNOLOT BLVD PORT CHARLOTTE, FL 33948		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5949	LYNCH JR, MICHEAL P 112 ELLINGTON COURT CAMILLUS, NY 13031		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5985	LYNCH JR, MICHEAL P 112 ELLINGTON COURT CAMILLUS, NY 13031		General Unsecured Priority	\$10,000.00 \$5,000.00	\$15,000.00	Circuit City Stores, Inc.
1/22/2009	4291	LYNN, VIRGIL S 820 STRATFORD RUN DR FORT MILL, SC 29708		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6101	MALIK, ALI I 68 MARK SMITH DR MANDEVILLE, LA 70471		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	10153	MAPLES III, MURRAY DAVID 7812 MARS HILL RD BAUXITE, AR 72011		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/16/2009	3942	MARTIN, QUINN T 8986 NEATH ST VENTURA, CA 93004		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
10/15/2009	14683	Mary Louise Roberts 24800 Pear Orchard Rd Moseley, VA 23120		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/20/2009	4157	MCDUFFIE, LEVERNE 1903 TULIP PETAL RD AUBURN, GA 30011		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc., et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/29/2009	7756	MCGAUGH, DAMIEN H 1805 PORTGLEN LEAGUE CITY, TX 77573		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	8839	MCKINNEY, JARROET E 29 DAVENPORT AVE APT 4D NEW ROCHELLE, NY 10805		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6179	MCNEESE, MICHAEL 17814 WEST WOOD DR SURPRISE, AZ 85388		Priority	\$40,000.00	\$40,000.00	Circuit City Stores West Coast, Inc.
1/27/2009	6352	MCPHEE JR, DONALD B 38 LISA LN LAWRENCE, MA 01843		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/21/2009	4835	MERCADO, STEVE 551 IRIS ST REDLANDS, CA 92373		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/23/2009	4681	MERCANDINO, MICHAEL 794 SASSAFRASS CT MAHWAH, NJ 07430		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
12/8/2010	15174	Michael D Goode 4537 Mockingbird Ln Maiden, NC 28650		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7916	MILLS, KENNETH J 13210 SHARONDALE CT RIVERVIEW, FL 33569		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/20/2009	4254	MINTZ, JIMMY C 4027 RIVER FALLS DR LOWELL, NC 28098		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/5/2009	2523	MITCHELL, EUGENE O 808 LAKECREST AVE APT 103 HIGH POINT, NC 27265		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7869	MONTELEONE, JACK T 39W374 GRAND AVE ELGIN, IL 60124		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/26/2009	6448	MORRIS, KENNETH G 40985 CHACO CANYON RD MURRIETTA, CA 92562	Morris, Kenneth G 40985 Chaco Canyon Rd Murrieta, CA 92562	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8962	Muniz, Michael 3436 Red Sails Dr El Paso, TX 79936		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/21/2009	4947	MURRELL, MICHAEL R 8214 ROYAL HART DR NEW PORT RICHEY, FL 34653		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/2/2009	2326	MUTSHNICK, PAUL V 39549 VIA MONTERO MURRIETA, CA 92563-6519		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7314	Myers, Jennifer 22310 W Niagara Ct Plainfield, IL 60544		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/21/2009	5062	Nededog, Gee 6910 Husky Way SE Lacey, WA 98503		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8806	Nichols, Michael Robert Michael Nichols 96 Park Pl Dr Garner, NC 27529		General Unsecured Priority	\$15,000.00 \$15,000.00	\$30,000.00	Circuit City Stores, Inc.
1/28/2009	7240	NOONAN, DAVID R 6 CORNISH ST EXT METHUEN, MA 01844		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	10070	OGUIN, TYSON 108 SUNRISE LN HOUMA, LA 70360		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	8831	Oldenburg, James 407 Water St Sauk City, WI 53583		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5587	PARKS, JARROD COLE 5230 WINDSOR LN LUMBERTON, TX 77657		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	10074	PATEL, PANTHI P 1338 SAFARI CT PALMDALE, CA 93551		Priority	\$15,000.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/27/2009	6121	PETTIGREW, SHAWN 2204 8th Ave N Grand Forks, ND 58203	Shawn Pettigrew 2204 8th Ave N Grand Forks, ND 58203	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/15/2009	3802	PIERCE, JACOB R 907 WILLOW ST LAKE IN THE HILLS, IL 60156		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7197	POLSENBERG, DOUGLAS E 1372 BAY HARBOR DR PALM HARBOR, FL 34685	Polsenberg, Douglas E 338 Glen Ivy Ter Spring Hill, FL 34608	General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	5429	Posso, Charles G 10036 SW 165 Ct Miami, FL 33196-1032		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8965	Promollo, Gustave M 77 MayFair Dr West Orange, NJ 07052		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	6436	Propst, Mickey 17727 Red Oak Dr Hagerstown, MD 21740		Priority	\$5,000.00	\$5,000.00	Circuit City Stores, Inc.
1/26/2009	5817	PUENTES, DANIEL 99 HIGHLAND AVE SOUTH SAN FRANCISCO, CA 94080		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/23/2009	5171	Ramchandani, Arun 12118 5th Pl W Everett, WA 98204		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	9153	RECHEL, STEVEN 4 W DICKENS CT JACKSON, NJ 08527		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/28/2009	7274	RECIO, DAVID 23772 VIA ASTORGA MISSION VIEJO, CA 92691		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
12/20/2010	15188	Richard R Robinson 1810 Hanover Ave Richmond, VA 23220		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/20/2009	4548	RICHARDSON, KENT E 11720 APRILBUD DR RICHMOND, VA 23233		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	9664	ROSS, ANGELA P 4413 WYTHE AVE RICHMOND, VA 23221		General Unsecured Priority	\$9,050.00 \$10,950.00	\$20,000.00	Circuit City Stores, Inc.
1/23/2009	4744	Ross, Michael 1820 136th Ave Dorr, MI 49323		Priority	\$5,000.00	\$5,000.00	Circuit City Stores, Inc.
1/27/2009	5699	Rowberry, Brandon 18900 Explorer Trl Eden Prairie, MN 55347		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/27/2009	6449	RUGGIERI, JOHN 1 MARINE ST HUNTINGTON, NY 11743		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	8631	SAENZ JR, HOMER 2265 MIRASOL ST BROWNSVILLE, TX 78520-8416	Saenz Jr Homer 2265 Mirasol Ave Brownsville, TX 78520	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8765	Safadi, Alex 13271 SW Yarrow Wy Tigard, OR 97223		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7553	SARTORI, STEPHANIE K 26 OLD FRANKFORT WAY FRANKFORT, IL 60423		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/28/2009	7126	SCHNEIDER, DEJAY J 29933 MOUND DR BURLINGTON, WI 53105		General Unsecured Priority	\$15,000.00 \$15,000.00	\$30,000.00	Circuit City Stores, Inc.
1/29/2009	8139	SCOTTRUSSELL, CHRISTOPHER JOHN 5302 30TH AVE SOUTH MINNEAPOLIS, MN 55417		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/26/2009	6138	SESSOMS, JOHN D 7307 SADDLE OAKS DR CARY, IL 60013		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/30/2009	9107	SHEVCHENKO, DMITRIY 26197 CHESTERFIELD RD PUNTA GORDA, FL 33983		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7185	SIDDONS, DEREK J 1689 LENOX DR WACONIA, MN 55387		General Unsecured Priority	\$40,000.00 \$40,000.00	\$80,000.00	Circuit City Stores, Inc.
1/9/2009	3268	SKAGGS, TIM GARRETT 1006 LODGE HILL RD LOUISVILLE, KY 40223		Priority	\$5,000.00	\$ 5,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc., et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/28/2009	7516	STEPHENS, CHARLES G 909 LIMEKILN PIKE MAPLE GLEN, PA 19002	Charles G Stephens 909 Limekiln Pike Maple Glen, PA 19002	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	8398	STUTZMAN, CHRIS G 233 S KANE ST BURLINGTON, WI 53105-1852		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7563	SWANSON, BRAD ALLEN 7303 NW 65TH ST 209 PENDRY HILL ALCOVE TAMARAC, FL 33321	Brad Swanson 209 Pendryn Hill Alcove Woodbury, MN 55125	General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
10/26/2009	14701	TABAKOVIC, ELVIR 700 SUNBROOK GRAND RAPIDS, MI 49508		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	6698	TALOWSKI, MARK 10946 NEBRASKA ST FRANKFORT, IL 60423		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
12/8/2010	15173	Tammy C Goode 4537 Mockingbird Ln Maiden, NC 828-446-8572		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7725	TAPP, IVAN J 1379 FELTON WAY PLUMAS LAKE, CA 95961		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores West Coast, Inc.
1/28/2009	7173	TEWHEY, SHERIL 3620 MYSTIC VALLEY PKWY NO 805 MEDFORD, MA 02155		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7926	Tidwell Jr, George Michael 3006 Camrose Crossing Ln Matthews, NC 28104		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/13/2009	3463	TIDWELL, GEORGE MICHAEL 3006 CAMROSE CROSSING LANE MATTHEWS, NC 28104		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/28/2009	7227	TIETSORT, MARK R 212 PARTRIDGE CT WINDSOR, CA 95492		Priority	\$5,000.00	\$5,000.00	Circuit City Stores, Inc.
1/26/2009	5289	TIMMER, RICK A 1075 BROOKDALE DR CRESTLINE, OH 44827		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.
1/26/2009	5484	Tyler, Nathaniel 44 Rockwell Dr Hilton, NY 14468		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	7692	VO, VY XUAN 5617 NATOMA CIRCLE STOCKTON, CA 95219-7119		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores, Inc.
1/29/2009	8648	vonBechmann, Dawn Neil E McCullagh Spotts Fain PC 411 E Franklin St Ste 600 Richmond, VA 23219	Dawn vonBechmann 36 Countryside Ln Richmond, VA 23229	General Unsecured Priority	\$114,050.00 \$10,950.00	\$125,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT C**

**Cash Retention Program Claims (Reclassify in their Entirety as GUC).** See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.

Cash Retention Program Claims (Reclassify in their Entirety as GUC). See pp. 2-3, para. 3-4, and pp. 8-10 of Omnibus Objection.							
1/20/2009	4111	WARD, DANIELLE GAI 385 W TANSEY CROSSING WESTFIELD, IN 46074		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8904	WARD, JEREMIAH D 5555 PIONEER RD MOJAVE, CA 93501		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	9879	Watkins, Derrick 200 Sweetwater Dr Apt B29 Dothan, AL 36305		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/30/2009	8957	Weston, Vicaro 20010 87th Ave E Spanaway, WA 98387		Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/23/2009	5731	WHITE, CHRISTOPHER DELMAR 407 Woodberry Cir Raeford, NC 28376	Christopher Delmar White 1311 8th Ave Nw Conover, NC 28613	Priority	\$15,000.00	\$15,000.00	Circuit City Stores, Inc.
1/27/2009	5937	WILEY, JAMES J 5058 ROUND HILL DR DUBLIN, CA 94568		General Unsecured Priority	\$4,050.00 \$10,950.00	\$15,000.00	Circuit City Stores West Coast, Inc.
12/8/2010	15175	William P Cimino 15 Albemarle Ave Richmond, VA 23226		General Unsecured Priority	\$29,050.00 \$10,950.00	\$40,000.00	Circuit City Stores, Inc.
1/29/2009	7927	ZENDEJAS, GENARO 11620 MANTOVA AVE BAKERSFIELD, CA 93312		Priority	\$40,000.00	\$40,000.00	Circuit City Stores, Inc.

In re Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

**EXHIBIT D**

**Cash Retention Program Claims (Reduce and Allow Priority up to 507(a)(4) Statutory Cap; Reclassify Remainder as GUC).** See p. 3, para. 5, and pp. 10-12 of Omnibus Objection.

Cash Retention Program Claims (Reduce and Allow Priority up to 507(a)(4) Statutory Cap; Reclassify Remainder as GUC). See p. 3, para. 5, and pp. 10-12 of Omnibus Objection.								
Date Filed	Claim Number	Claimant Name and Address	Additional Notice Address	Classification as Filed	Claim Amount as filed	Debtor	Allowed Priority Claim (Reduced)	Reclassified General Unsecured Claim (subj. to further objection)
1/28/2009	7071	DITZEL, MATTHEW JOESPH 5701 WINDELSTRAW DR APT 14 DURHAM, NC 27713		General Unsecured Priority	\$4,050.00 \$10,950.00	Circuit City Stores, Inc.	\$8,623.00	\$6,377.00
1/29/2009	7714	PETERSON, WESLEY L 3052 300TH AVE JANESVILLE, MN 56048		General Unsecured Priority	\$4,050.00 \$10,950.00	Circuit City Stores, Inc.	\$8,642.00	\$6,358.00

In re Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

**EXHIBIT E**

**Cash Retention Program Claims (Disallow in Entirety).** See pp. 3-4, para. 6, and p. 12 of Omnibus Objection.

Cash Retention Program Claims (Disallow in Entirety). See pp. 3-4, para. 6, and p. 12 of Omnibus Objection.						
Date Filed	Claim Number	Claimant Name and Address	Additional Notice Address	Classification as Filed	Claim Amount as filed	Debtor
1/30/2009	9686	MUSEN, JON MICHAEL 13616 N 43RD ST APT 185 PHOENIX, AZ 85032		Priority	\$15,000.00	Circuit City Stores West Coast, Inc.

10310963, [REDACTED]  
N/A, 1/1/2008, Cash



Circuit City Stores, Inc.  
9950 Mayland Drive  
Richmond, VA 23233-1464

January 3, 2008

[REDACTED]

Dear [REDACTED]

Congratulations! The Compensation and Personnel Committee of the Board of Directors (the "Committee") has awarded you a special cash retention award (the "Award") subject to the terms of this Award letter. The purpose of this Award is to reward, motivate and retain management personnel who are key to the Company's turnaround efforts and long term success. To accept this Award, please sign the enclosed copy of this letter, and return it as indicated in item 6 below.

Subject to the requirements and limitations set forth in this Award letter, your Award, Award Date, and Vesting Dates are as follows:

Total Cash Retention Award:	\$ [REDACTED]
Award Date:	January 1, 2008
<u>Vesting Dates</u>	<u>Vesting %</u>
January 1, 2009	50%
January 1, 2010	50%

For purposes of this Award letter, "Company" means Circuit City Stores, Inc. or a parent or subsidiary of Circuit City Stores, Inc. within the meaning of section 424(e) and (f) of the Internal Revenue Code of 1986, as amended.

Your right to receive the portion of your Award corresponding to the above Vesting Dates is contingent on (i) your agreeing to the terms of this Award by signing and returning the enclosed copy of this letter, and (ii) your remaining continuously employed on a full-time active basis with the Company through and including the corresponding Vesting Date. If you satisfy these requirements, the portion of your Award that becomes vested will be paid to you in a single lump sum cash payment within 75 days following the Vesting Date. Your right to this Award is not contingent on corporate or individual performance.

**Forfeiture.** If prior to becoming fully vested in your Award, (i) your employment with the Company terminates for any reason other than your death or permanent disability, or (ii) your employment status with the Company changes to part-time, or (iii) you retire from the Company, then the unvested portion of your Award will be forfeited as of the date of your termination, change in status, or retirement, as the case may be.

If your employment with the Company terminates on or before a Vesting Date because you die or become permanently disabled, then the portion of your Award scheduled to vest on such Vesting Date will vest as of the date of your death or termination for disability (assuming you otherwise meet the requirements under this Award letter), and any portion of your Award that would have vested on a subsequent Vesting Date will be forfeited. For example, if your employment terminates under these circumstances on or before January 1, 2009, the portion of your Award scheduled to vest on that date will vest, and any portion that would have vested on a subsequent Vesting Date will be forfeited.

The Committee will determine whether a permanent disability exists for purposes of the foregoing, and such determination will be conclusive and binding.

Other terms relevant to this Award letter are set forth below.

1. **Modification.** The Committee may unilaterally modify the terms of this Award letter after the Award Date provided that your consent is obtained with respect to any modification that would be detrimental to your rights hereunder, except that your consent will not be required to the extent any such modification is to comply with applicable law.

2. **Change of Control.** If you remain continuously employed on a full-time active basis with the Company through and including the date on which a Change of Control of the Company occurs, then notwithstanding any provision herein to the contrary, any restrictions hereunder on your outstanding Award shall lapse as of such date. For this purpose, "Change of Control" has the meaning set forth in the Circuit City Stores, Inc. 2003 Stock Incentive Plan, as amended and restated, effective December 14, 2006, and that definition is incorporated by reference into, and made a part of, this Award letter. Generally, a Change of Control will be deemed to occur upon any of the following events: (i) the acquisition by any person or entity of 35% or more of either the Company's outstanding shares or the combined voting power of the then outstanding securities of the Company entitled to vote generally in the election of directors (but excluding certain acquisitions involving the Company or an affiliate, or by any benefit plan sponsored by the Company); (ii) the incumbent members of the Board of Directors of the Company (including any future directors whose election is approved by a majority of the incumbent members) cease to constitute a majority of the Board of Directors; (iii) the consummation of a reorganization, merger or consolidation of the Company or sale or other disposition of all or substantially all of the assets of the Company (with certain exceptions, as described in the 2003 Stock Incentive Plan); or (iv) the consummation of a plan of complete liquidation, dissolution, or sale of substantially all the assets of the Company.

3. **Withholding Taxes.** On the Vesting Date, you will have taxable income equal to the amount of your vested Award, and the Company will withhold the amount of taxes required to be withheld or paid.

4. **Interpretation.** The interpretation and construction of any provision or term of this Award letter by the Committee will be final and conclusive. The terms of this Award letter and all actions taken hereunder will be governed by the laws of the

Commonwealth of Virginia, without regard to the conflict of law provisions of any jurisdiction.

5. **Miscellaneous.**

a. This Award letter is the entire agreement between you and the Company concerning the Award granted hereunder. If you are a party to an Employment Agreement with the Company, you agree that in the case of a conflict between the Employment Agreement and this Award letter, the terms of this Award letter will control.

b. Nothing in this Award letter confers any right to continued employment with the Company, or affects the Company's right to terminate an associate's employment at any time, with or without notice, and with or without cause.

c. The Company has no obligation to contribute any assets to a trust or other entity or otherwise to segregate any assets, or maintain separate accounts for the purpose of satisfying the Award obligation hereunder.

6. **Acceptance of this Award.** In order for your Award to become effective, you must accept it by signing and faxing a copy of this entire letter as soon as possible, but in no event later than February 1, 2008 to **757-299-8412**.

Your signature will also constitute your agreement to the terms and conditions contained in this letter.

Sincerely,



Eric A. Jonas, Jr.  
Senior Vice President  
Human Resources

ACCEPTED: \_\_\_\_\_

\_\_\_\_\_  
Associate Signature

\_\_\_\_\_  
Printed Name

1-21-08  
Date

10384952. [REDACTED]  
N/A, 1/1/2008, PSU



Circuit City Stores, Inc.  
1900 Mayland Drive  
Richmond, VA 23263-1464

January 4, 2008



Dear [REDACTED]

Circuit City Stores, Inc. (the "Company") would like to support key associates through a cash award program that provides an incentive to work for the Company's long-term success. Accordingly, I am pleased to inform you that, effective January 1, 2008, you have been awarded the following long-term cash award, which will be payable upon vesting:

Long-Term Cash Award: \$ [REDACTED]

Your award is subject to the conditions set forth in this letter and to your signing and faxing this letter as instructed further below.

This long-term incentive is a three-year program, with vesting at the end of each of the first, second, and third years. If you remain continuously employed by the Company in a full-time active position from January 1, 2008 through and including:

- January 1, 2009, you will be 33.3% vested in your award and entitled to an initial cash payment equal to 33.3% of your total long-term cash award;
- January 1, 2010, you will be 66.6% vested in your award and entitled to a second cash payment equal to 33.3% of your total long-term cash award;
- January 1, 2011, you will be 100% vested in your award and entitled to a third cash payment equal to 33.4% of your total long-term cash award.

The portion of your award that vests will be paid out following the end of the corresponding vesting period. The vesting of all or part of your award is a taxable event. Accordingly, upon distribution of each payment, the Company will withhold applicable federal, state, and local taxes from this payment.

If your active employment with the Company is terminated for any reason on or before a vesting date, or if you move to a part-time position on or before the vesting date, then the portion of your award that has not yet vested will be forfeited immediately upon the termination of your employment or upon your change to part-time status.

If you remain continuously employed in a full-time active position with the Company through and including the date on which a "Change of Control" of the Company occurs, then any portion of your award that has not yet vested will vest as of such Change of Control date. For this purpose, "Change of Control" has the meaning set forth in the

Circuit City Stores, Inc. 2003 Stock Incentive Plan, as amended and restated, effective December 14, 2006, and that definition is incorporated by reference into, and made a part of, this letter. Generally, a Change of Control will be deemed to occur upon any of the following events: (i) the acquisition by any person or entity of 35% or more of either the Company's outstanding shares or the combined voting power of the then outstanding securities of the Company entitled to vote generally in the election of directors (but excluding certain acquisitions involving the Company or an affiliate, or by any benefit plan sponsored by the Company); (ii) the incumbent members of the Board of Directors of the Company (including any future directors whose election is approved by a majority of the incumbent members) cease to constitute a majority of the Board of Directors; (iii) the consummation of a reorganization, merger or consolidation of the Company or sale or other disposition of all or substantially all of the assets of the Company (with certain exceptions, as described in the 2003 Stock Incentive Plan); or (iv) the consummation of a plan of complete liquidation, dissolution, or sale of substantially all the assets of the Company.

Nothing in this letter confers any right to continued employment with the Company or affects the Company's right to terminate your employment at any time, with or without notice, and with or without cause.

You may not sell, give away or otherwise transfer your right to the award granted hereunder.

In order for your award to become effective, you must accept it by signing this letter and by faxing the entire letter as soon as possible, but in no event later than February 1, 2008, to 757-299-8412. Your signature will also constitute your agreement to the terms and conditions contained in this letter.

With this award, we express our confidence in your ability to help shape a Circuit City that will benefit our associates, our customers, and our shareholders for years to come.

Sincerely,



Eric A. Jonas, Jr.  
Senior Vice President  
Human Resources

ACCERTED:

  
Associate Signature

  
Printed Name

1/16/08  
Date